



Order Filed on February 13, 2020
by Clerk
U.S. Bankruptcy Court
District of New Jersey

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-2

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Attorneys for the Debtor

In re

CRAIG GALLEN,
CAROLYN GALLEN,
Debtors.

Chapter 13

Case No. 19-22703-CMG

Judge: Christine M. Gravelle

Hearing Date: 2/19/2020

**CONSENT ORDER REGARDING THE TREATMENT OF
THE INTERNAL REVENUE SERVICE UNDER DEBTOR'S MODIFIED CHAPTER 13
PLAN DATED 1/6/2020 (FILED 1/8/2020)**

The relief set forth on the following pages, numbered two (2) to three (3) is hereby **ORDERED**

DATED: February 13, 2020

A handwritten signature in cursive script, reading "Christine M. Gravelle".

**Honorable Christine M. Gravelle
United States Bankruptcy Judge**

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Debtor: Craig & Carolyn Gallen

Case No. 19-22703 CMG

Caption of Order: **CONSENT ORDER REGARDING THE TREATMENT OF
THE INTERNAL REVENUE SERVICE UNDER DEBTOR'S MODIFIED CHAPTER 13
PLAN DATED 1/6/2020 (FILED 1/8/2020)**

THIS MATTER being opened to the Court by the Debtor on an application for entry of this Consent Order; and the Internal Revenue Service ("the Service") having filed a secured, priority and general unsecured claim docketed as Claim 3-2 in the claims register of this case; and the Debtors having agreed to enter into this Consent Order in an effort to avoid the significant time and litigation which would be necessary to litigate any objections on any issues relating to any objections that the Service may have with respect to its treatment under Debtor's Modified Plan and the Court noting the consent of the parties to the form, substance and entry of the within Consent Order;

AND IT FURTHER APPEARING, that the Service accepted Debtors offer in compromise ("OIC") dated 11/12/2018, as modified by an addendum dated 5/30/2019 and it also appearing that the Debtors have treated the OIC as an executory contract in Part 6 of Debtors' Modified plan and also treated the amount payable under the OIC as a priority claim under part 3 of Debtors' modified plan, and for good cause shown,

IT IS HEREBY ORDERED as follows:

1. The OIC be and is hereby deemed assumed consistent with part 6 of Debtors' Modified Plan and therefore the OIC shall be considered as not breached;
2. The full amount due under the OIC, totaling \$2,000.00, shall be paid through Debtors Modified Chapter 13 Plan by the Chapter 13 as a priority claim consistent with part 3 of Debtors Modified Plan;

3. Notwithstanding the fact the proof of claim filed by the Service is in the total amount of \$39,255.80, the Chapter 13 trustee shall only pay the Service \$2,000.00 consistent with the OIC.
4. Upon payment to the Service by the Trustee of \$2,000.00 the Service claim shall be considered satisfied in full and no further payments shall be made to the Service.
5. In the event the Debtor does not satisfy the OIC as stated above and the OIC is considered breached the Service shall be entitled to collect the full amount of the unpaid underlying tax liability set forth in the Proof of Claim filed by the Service, which liability shall not be discharged.
6. The Service consents to the treatment of the Service's Claim (Claim #3-2) as set forth in Part 3 & 6. of the Modified Chapter 13 Plan.

The undersigned hereby agree to the form and contents of this Consent Order:

CRAIG CARPENITO
UNITED STATES ATTORNEY

MINION & SHERMAN
ATTORNEYS AT LAW

BY: /s/ Eamonn O'Hagan

BY: /s/ Scott D. Sherman

Eamonn O'Hagan, AUSA
Assistant U.S. Attorney
On behalf of the
Internal Revenue Service

Scott D. Sherman, Esq.
Attorney for Debtor

Dated: 2/11/2020

Dated: 2/11/2020

Certificate of Notice Page 4 of 4

United States Bankruptcy Court
District of New Jersey

In re:
Craig S Gallen
Carolyn Gallen
Debtors

Case No. 19-22703-CMG
Chapter 13

CERTIFICATE OF NOTICE

District/off: 0312-3

User: admin
Form ID: pdf903

Page 1 of 1
Total Noticed: 1

Date Rcvd: Feb 13, 2020

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Feb 15, 2020.

db/jdb +Craig S Gallen, Carolyn Gallen, 28 Ivanhoe Drive, Manalapan, NJ 07726-1717

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE. TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Feb 15, 2020

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on February 13, 2020 at the address(es) listed below:

Albert Russo docs@russotrustee.com
Denise E. Carlon on behalf of Creditor U.S Bank National Association, as Trustee, Successor
in interest to Bank of America ET AL... dcarlon@kmlawgroup.com, bkgroup@kmlawgroup.com
John R. Morton, Jr. on behalf of Creditor Ford Motor Credit Company LLC., servicer for CAB
EAST LLC ecmail@mortoncraig.com, mortoncraigecef@gmail.com
Kevin Gordon McDonald on behalf of Creditor U.S Bank National Association, as Trustee,
Successor in interest to Bank of America ET AL... kmcdonald@kmlawgroup.com,
bkgroup@kmlawgroup.com
Kevin Gordon McDonald on behalf of Creditor Toyota Lease Trust kmcdonald@kmlawgroup.com,
bkgroup@kmlawgroup.com
Scott D. Sherman on behalf of Joint Debtor Carolyn Gallen ssbankruptcy@minionsherman.com
Scott D. Sherman on behalf of Debtor Craig S Gallen ssbankruptcy@minionsherman.com
U.S. Trustee USTPRegion03.NE.ECF@usdoj.gov

TOTAL: 8